

Endnotes to Basic Tables

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| <p>[1] Less than \$500 per return.</p> <p>[2] Credits include foreign tax, U.S. possessions tax, nonconventional source fuel, qualified electric vehicle, general business and prior year minimum tax. Credits may or may not be shown separately.</p> <p>[3] "Iron Ores" is included in "Other Metal Mining".</p> <p>[4] Estimate is based on returns sampled at 100 percent rate and coefficient of variation is zero.</p> <p>[5] Includes adjustments to income tax and to total tax, which are not shown separately.</p> <p>[6] Size of total receipts was used in lieu of business receipts to classify statistics for the "Finance, insurance, and real estate" division.</p> <p>[7] Includes income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, and IV (Form 1120-REIT), tax from Line 4, Part II (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), adjustments to income tax, and to total tax, which are not shown separately.</p> <p>[8] Includes taxes listed in [7], except for Forms 1120S, 1120-REIT and 1120-RIC. Each tax may or may not be shown separately.</p> <p>[9] Tax from Section I is excluded from total income tax amounts since the income is not effectively connected with the conduct of a trade or business in the U.S.</p> <p>[10] Tax from Section II is the total tax from Schedule J, tax computation on effectively connected income with the conduct of a trade or business in the U.S.</p> <p>[11] Includes branch tax (Form 1120-F), adjustments to income tax, and to total tax, which are not shown separately.</p> <p>[12] Includes income tax, excess net passive income tax (Form 1120S), recapture taxes, and adjustments to income tax and to total</p> | <p>tax, which are not shown separately.</p> <p>[13] Includes full and part-year returns.</p> <p>[14] Includes 1996 overpayments claimed as a credit, 1997 estimated tax payments, less any refund of estimated tax payments.</p> <p>[15] Includes 'Nature of Business not Allocable' which is not shown separately.</p> <p>[16] Includes 'Wholesale and Retail Trade not Allocable' which is not shown separately.</p> <p>[17] Returns without net income includes adjustments to income tax which tax credits could be used against.</p> <p>[18] Amount was reported by life insurance companies with banks and life insurance departments taxable under special provision of the Internal Revenue Code.</p> <p>[19] Includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns but not shown separately.</p> <p>[20] The empowerment zone employment credit is a component of the general business credit on Schedule J, but is computed separately and is not carried over to the Form 3800. Therefore the tentative empowerment zone employment credit is not included in the tentative general business credit.</p> <p>[21] Includes returns with zero receipts and receipts not reported.</p> <p>[22] Includes adjustments to tax due or overpayments that are not shown separately.</p> <p>[23] Coefficient of Variation is less than .005 percent.</p> <p>[24] Includes other dividend deductions that are not shown separately.</p> <p>[25] Includes the recapture of investment credit, low income housing credit, qualified electric vehicle credit, and Indian employment credit.</p> |
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